

REMARKS

In view of the foregoing amendments and following remarks responsive to the Office Action dated June 21, 2007, Applicant respectfully requests favorable reconsideration of this application.

Applicant has herein amended independent claim 1 to include the limitations formerly recited in each of dependent claims 2, 4, and 6 and cancelled former claims 2, 4, and 6. Applicant has made similar changes to independent claim 9 by adding the limitations of former dependent claims 12, 14, and 16, and canceling those claims.

Applicant is not conceding that those claims are not patentable over the art cited by the Office, as the present claim amendments and cancellations are only for facilitating expeditious prosecution of this application. Applicant respectfully reserves the right to pursue these and other claims in one or more continuations and/or divisional patent applications.

Claims 1-18 stand rejected as obvious over Intermediate Accounting (IA) in view of Owens and further in view of O'Brien. The rejections are essentially the same as in the previous Office Action.

Applicant has not previously focused on the limitations of the dependent claims because, as indicated above, it believes that the independent claims clearly distinguish over the prior art of record.

Nevertheless, Applicant has herein amended the claims as noted above to add the limitations of claims 4 and 6 into claim 1 and the limitations of claims 12, 14, and 16 into independent claim 9. Thus, the independent claims now include the further

distinguishing recitations that (1) in calculating the average value of said models of said machine type, the weighting is a function of predicted purchasing trends of models of said machine type (from former claims 4 and 14, respectively) and (2) the value of the models used in the calculations “are derived from the manufacturer’s base manufacturing cost for said model” (from former claims 6 and 16, respectively).

The Office asserted that both of these features are found in paragraphs 16, 75-77, 137, and 158-167 of O’Brien. However, the Office has provided no further specific support for these assertions.

Applicant has reviewed all of those paragraphs carefully and has not found any suggestions of either of these features.

In fact, Applicant is unable to identify any of the cited portions of O’Brien that appear to even remotely resemble the features recited.

Hence, the independent claims patentably distinguish over the prior art of record.

The dependent claims even further distinguish over the prior art of record.

Dependent claims 7, 8, 17, and 18 add even further distinguishing features. Particularly, claims 7 and 17 add that the values are determined as of a predetermined date. Claims 8 and 18 depend from claims 7 and 17, respectively, and add that the predetermined date is the date of commercial release of said machine type.

Once again, the Office has cited the same paragraphs, i.e., 16, 75-77, 137, and 158-167, for all of these features, again without any specificity. Again, Applicant has reviewed those paragraphs and found nothing to suggest any of these features.

Accordingly, claims 7, 8, 17, and 18 even further distinguish over the prior art of record.

In view of the foregoing amendments and remarks, this application is now in condition for allowance. Applicant respectfully requests the Office to issue a Notice of Allowance at the earliest possible date. The Office is invited to contact Applicant's undersigned counsel by telephone call in order to further the prosecution of this case in any way.

Respectfully submitted,

Dated: July 27, 2007

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